



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

JUN 16 2005

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY & LOGISTICS
UNDER SECRETARY OF DEFENSE FOR PERSONNEL &
READINESS
COMMANDER, SPECIAL OPERATIONS COMMAND
INSPECTOR GENERAL OF THE DEPARTMENT OF
DEFENSE
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTORS OF THE DEFENSE AGENCIES
COMMANDER, U.S. ARMY CORPS OF ENGINEERS
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Approval of Waiver from Buyer-Side Elimination Adjustments

The following reporting entities are waived from the Department of Defense Financial Management Regulation Volume 6B, Chapter 13 requirement to report buyer side elimination adjustments when preparing financial statements for the fiscal year (FY) 2005: 1) The Defense Contract Audit Agency, 2) The Defense Commissary Agency, 3) The Defense Finance and Accounting Service, 4) The Defense Threat Reduction Agency, and 5) The United States Army Corps of Engineers.

This waiver is effective only for financial statements prepared for FY 2005. Please also note that all waived entities are required to perform a full reconciliation with any entity posing a valid challenge. All challenges to waived entities, regardless of outcome, are to be reported to this office within 30 days of the quarter-end by both the challenging and the challenged entities.

My point of contact for this matter is Ms. Kathy Sherrill. She may be reached by email at: kathy.sherrill@osd.mil or by telephone at (703) 614-7524.

A handwritten signature in black ink, appearing to read "TMcKay", is positioned above the printed name and title.

Teresa McKay
Deputy Chief Financial Officer